

Statement of Net Position
Proprietary Funds
December 31, 2012

	Business-type Activity-Enterprise Funds		
	Solid Waste Utility	Solid Waste Disposal District	Other Enterprise Funds
Assets			
Cash & Cash Equivalents	\$ 512,250	\$ 1,415,465	\$ 108,206
Investments	533,320	1,471,289	112,657
Receivables, Net	57	529,935	408
Due from Other Funds	172,509	-	4,090
Due from Other Governmental Units	141,015	-	157,714
Inventories	-	-	-
Prepayments	4,222	147	6,781
Special Assessments	-	-	10,398
Land	112,682	-	67,221
Buildings & Structures, Net	233,518	-	24,806
Other Improvements, Net	671,458	-	2,196,992
Machinery & Equipment, Net	465,185	-	-
Total Assets	\$ 2,846,216	\$ 3,416,836	\$ 2,689,273
Liabilities			
Accounts/Vouchers Payable	\$ 72,275	\$ 179,360	\$ 3,862
Claims & Judgments Payable	-	-	-
Due to Other Funds	10,886	150,054	4,091
Interfund Loans Payable	-	-	102,097
Due to Other Governmental Units	-	26,062	3,901
Accrued Employee Benefits	68,727	-	9,314
Unearned Revenue	57	583	10,000
Custodial Accounts	-	(76)	(369)
Due Within One Year	-	-	7,381
Compensated Absences	133,048	-	15,873
Other Liabilities	-	-	3,815
Total Liabilities	284,993	355,983	159,965
Net Position			
Invested in Capital Assets	1,482,843	-	2,289,019
Restricted for Risk Management/County Insurance	-	-	-
Restricted for Special Assessments	-	-	11,196
Unrestricted	1,078,380	3,060,853	229,093
Total Net Position	\$ 2,561,223	\$ 3,060,853	\$ 2,529,308

See Accompanying Notes to Financial Statements

Statement of Net Position
Proprietary Funds
December 31, 2012

	Business-type	Governmental Activities - Internal Service Funds
	Totals	
Assets		
Cash & Cash Equivalents	\$ 2,035,921	\$ 2,727,160
Investments	2,117,266	13,044,485
Receivables, Net	530,400	119,523
Due from Other Funds	176,599	350,768
Due from Other Governmental Units	298,729	4,158
Inventories	-	841,761
Prepayments	11,150	483,630
Special Assessments	10,398	-
Land	179,903	635,411
Buildings & Structures, Net	258,324	1,719,357
Other Improvements, Net	2,868,450	202,261
Machinery & Equipment, Net	465,185	6,303,009
Total Assets	\$ 8,952,325	\$ 26,431,523
Liabilities		
Accounts/Vouchers Payable	\$ 255,497	\$ 139,566
Claims & Judgments Payable	-	2,359,806
Due to Other Funds	165,031	9,578
Interfund Loans Payable	102,097	-
Due to Other Governmental Units	29,963	8,540
Accrued Employee Benefits	78,041	184,537
Unearned Revenue	10,640	110
Custodial Accounts	(445)	-
Due Within One Year	7,381	-
Compensated Absences	148,921	373,464
Other Liabilities	3,815	-
Total Liabilities	800,941	3,075,601
Net Position		
Invested in Capital Assets	3,771,862	8,860,038
Restricted for Risk Management/County Insurance	-	417,718
Restricted for Special Assessments	11,196	-
Unrestricted	4,368,326	14,078,166
Total Net Position	\$ 8,151,384	\$ 23,355,922

See Accompanying Notes to Financial Statements